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***IN THE UNITED STATES PATENT AND TRADEMARK OFFICE***

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***PATENT***

In re application of: Sibbald, et al

Attorney Docket No.:  
62-194

Application No.: 09/367,153

Examiner: Faulk, Devona

Filed: August 9, 1999

Group: 2644

Title: **A METHOD OF PROCESSING AN  
AUDIO SIGNAL**

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**CERTIFICATE OF FACSIMILE TRANSMISSION**

I hereby certify that this response is being facsimile  
transmitted to the United States Patent and Trademark Office  
FAX. No. (703) 872-9306 on January 25, 2005.

Signed: 

Lissa Oros

**RESPONSE TO OFFICE ACTION**

Mail Stop Amendment  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Dear Sir:

The enclosed remarks are submitted in response to the Office Action mailed on October 25, 2004. Applicants respectfully request reconsideration of the captioned application in view of the following remarks. A current listing of the claims begins on page 2 of this paper. Remarks begin on page 16.

USSN: 09/367,153

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Atty Dkt No.:62-194